

Unlocking opportunities

Luxembourg investment
fund solutions

2026



The better the question. The better the answer.
The better the world works.

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Foreword

Luxembourg stands at the heart of Europe as a European leader in investment fund structuring, offering an unparalleled combination of stability, innovation, and investor confidence. With its robust regulatory framework, business-friendly environment, and deep expertise in cross-border fund distribution, Luxembourg has become the preferred domicile for asset managers seeking to launch and grow their investment strategies. Its reputation as a funds hub is built on decades of trust and excellence.

As the industry evolves, fund managers require solutions that are not only compliant but also flexible and efficient. Luxembourg delivers precisely that, with a wide range of vehicles tailored to different strategies (from traditional funds to alternative funds) and to different kinds of investors. Supported by a sophisticated ecosystem of service providers and a forward-thinking regulatory approach, Luxembourg empowers managers to meet the demands of global investors while navigating complex markets with confidence.

At EY Law Luxembourg, we are proud to guide fund managers and sponsors through every step of the fund life cycle (from the structuring process to wind-down), leveraging our deep knowledge of Luxembourg's legal and regulatory landscape. This brochure showcases Luxembourg fund vehicles and demonstrates why this jurisdiction remains the gold standard for launching funds. We invite you to explore the possibilities and discover how our expertise can help turn your vision into reality.

A portrait of Benoît Rose, a man with dark hair, wearing a dark suit, white shirt, and red tie. He is smiling slightly and has his arms crossed. The background is white.

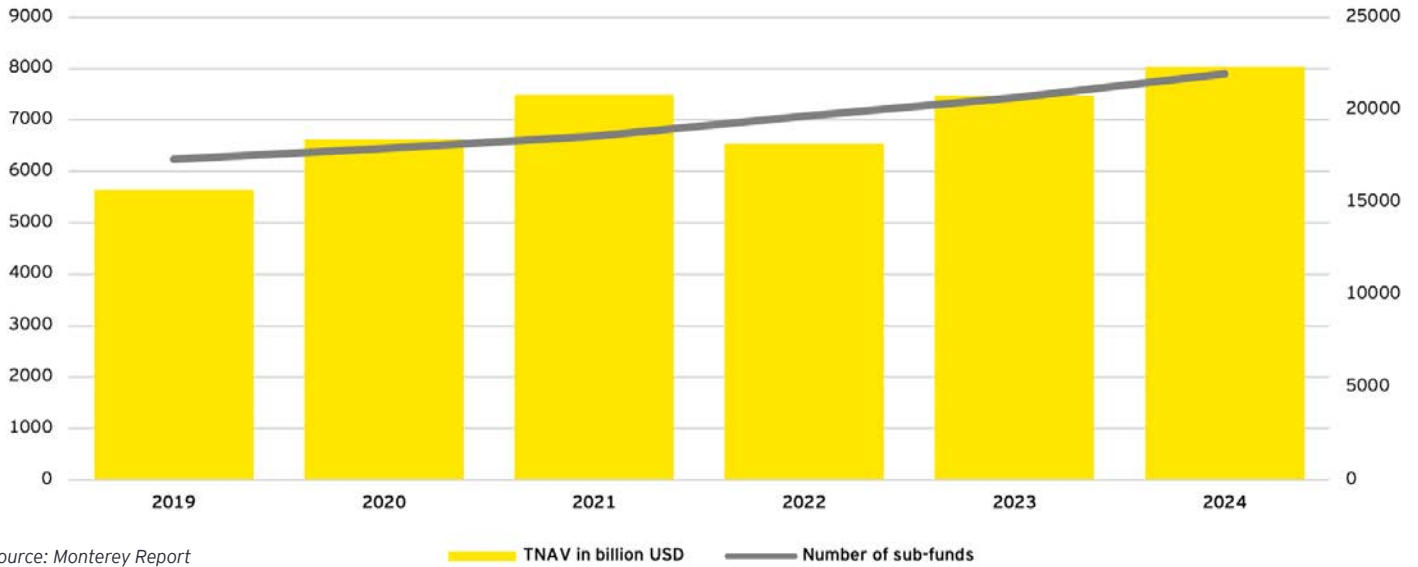
Benoît Rose

EY Law Luxembourg - Partner,
Avocat à la Cour (Liste I)

A thriving environment for funds

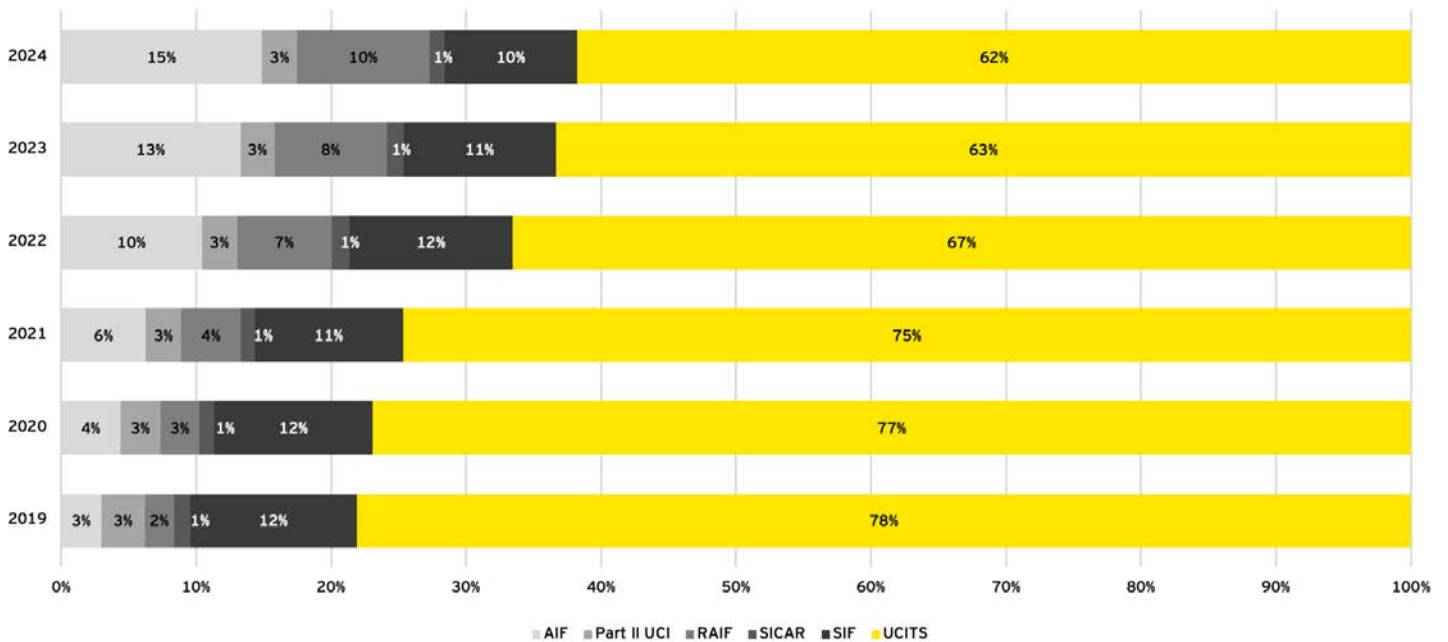
Luxembourg remains Europe's leading funds hub, with assets under management surpassing €7 trillion in 2025. While traditional funds (UCITS) still dominate the Grand Duchy's market, alternative strategies continued to expand and increased 20% over the past year.¹

Historical evolution of fund industry in Luxembourg



Source: Monterey Report

Percentage per fund regime

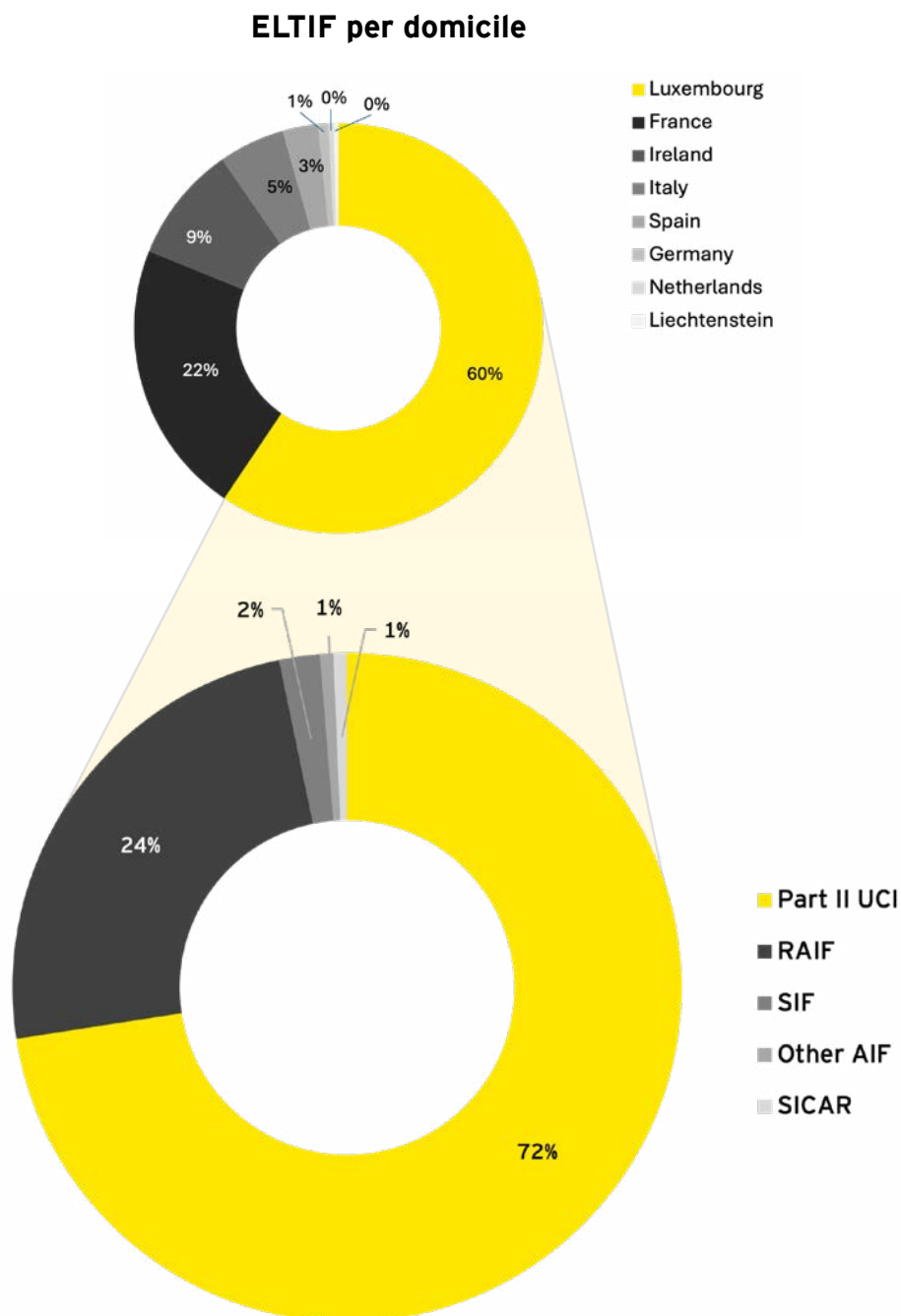


Source: Monterey Report

¹ ALFI Private assets conference report, 2025.



Luxembourg also leads in European Long-Term Investment Funds (ELTIFs), hosting 148 of the 249 ELTIFs in Europe. With the enhanced ELTIF 2.0 framework enabling broader asset classes and retail access, Luxembourg has reinforced its position as the premier domicile for innovative and sustainable investment vehicles.



Source: ESMA Register

Luxembourg ELTIFs per type of fund





Luxembourg: The gateway for cross-border fund distribution

Luxembourg is the leading hub for cross-border fund distribution, offering fund managers unrivaled global reach. According to ALFI, 52.3% of funds distributed on a cross-border basis are domiciled in Luxembourg. Combined with a stable regulatory environment, multilingual expertise, and a comprehensive ecosystem of service providers, Luxembourg ensures efficient navigation of complex international requirements. For fund managers seeking global scalability, investor trust, and regulatory certainty, Luxembourg remains the gold standard for launching and distributing funds worldwide.

Hub of global fund industry

Luxembourg with EUR 7.4 trillion in AuM as at May 2025 (representing 52.3% of funds marketed on a cross-border basis) is the largest funds domicile in Europe and the second globally after the US.

Prime domicile for private assets

Luxembourg has experienced an impressive growth in private assets. Between 2018 and 2024, the total AuM share rose significantly from 19.9% to 35.7%. The total AuM in alternatives domiciled in Luxembourg reached approximately EUR 2.6 trillion as at May 2025.

Investment experts

The country is home to a unique concentration of investment fund experts, lawyers, auditors, tax advisors and professionals across the entire fund value chain.

Stability

Luxembourg is politically and economically stable, with an AAA rating according to several rating agencies as at April 2025.

State-of-the-art framework

Luxembourg has a globally recognized, state-of-the-art legal and regulatory framework for UCITS and alternative investment funds. It combines strong investor protection with a responsive and accessible regulatory environment.

Gateway to Europe

Located in the heart of Europe, Luxembourg is home to around 180 nationalities and is one of the most multilingual countries on the continent. It offers a highly skilled, international workforce with expertise in areas such as deal structuring, risk management, valuation, fund structuring and investor relations.

Navigating Luxembourg fund solutions

Luxembourg offers a diverse range of vehicles tailored to meet the needs of global investors. This section provides a comprehensive overview of the main fund structures available in Luxembourg, including key information regarding their regulatory requirements, marketing regime and tax provisions. By understanding these elements, fund managers can better navigate the Luxembourg fund landscape and select the most suitable structure for their investment strategies.

Luxembourg fund structures: Overview

Investment vehicles							
Legal framework	2010 (UCI) Law		SIF Law	RAIF Law	SICAR Law	Company Law	Securitization Law
Type of fund	UCITS	Part II	SIF	RAIF	SICAR	Unregulated funds	Securitization funds/vehicles
Prior approval from the CSSF	Yes			No	Yes	No	No*
Legal/Corporate structures	SA or FCP	SA, Sarl, SCA, SCS, SCSp, SCoSA or FCP			SA, Sarl, SCA, SCS, SCSp or SCoSA		SA, Sarl, SCA, SCS, SCSp, SCoSA, or FCP
Eligible assets	Restricted (liquid assets under 2010 Law)	Unrestricted**			Restricted (risk capital only)	Unrestricted	
Standalone or multi-compartment	Standalone or multi-compartment (umbrella) structure					Standalone	Standalone or multi-compartment (umbrella) structure
Management level	UCITS ManCo, if not internally managed	ManCo and/or AIFM, if not internally managed		Authorized AIFM	An AIFM may be required in certain cases		

* Prior authorization needed if the securitization undertakings issue securities to the public on a continuous basis

** Where a RAIF adopts a SICAR strategy, eligible assets will be restricted to risk capital

European Labels

- ELTIF
- EuSEF
- EuVECA
- MMF

Luxembourg fund structures: Distribution

	Investment vehicles						
Legal framework	2010 (UCI) Law		SIF Law	RAIF Law	SICAR Law	Company Law	Securitization Law
Type of fund	UCITS	Part II	SIF	RAIF	SICAR	Unregulated funds	Securitization funds/vehicles
Eligible investors	All		Well-informed investors			All*	
Marketing to retail investors	National retail distribution regime						
Marketing to professional investors	EU passport	EU Passport if managed by an authorized AIFM, otherwise subject to national private placement regime		EU passport	EU Passport if managed by an authorized AIFM, otherwise subject to national private placement regime		
Marketing to third countries		Third-country regime					

*Usually do not target retail investors



- Activities not considered as marketing per se (applicable only to AIFs): reverse solicitation and pre-marketing
- ELTIF: When marketed to retail and/or professional investors in EU/EEA, ELTIFs benefit from EU passport

Deep dive into Luxembourg fund types

Having outlined the key characteristics of Luxembourg fund vehicles, we will now take a closer look at each type in order to further understand their specific features and the advantages each of them offers.

UCITS

UCITS are highly regulated investment funds designed for retail investors across the EU. They require CSSF authorization and comply with strict diversification, liquidity, and risk management rules. UCITS benefit from an EU passport, enabling distribution to retail investors in all Member States. They are ideal for managers targeting broad retail markets with strong investor protection.

Supervision

- Require prior authorization from the CSSF
- Subject to ongoing CSSF supervision

Investments

- Specific list of eligible investments detailed under 2010 Law (liquid assets)

Investors

- Open to all types of investors
- No minimum entry ticket required

Diversification

- Subject to detailed diversification and concentration limits

EU Labels

- UCITS is an EU label per se
- Can also be authorized as an MMF

Distribution

Benefit from an EU passport, which allows them to be marketed to all kinds of investors in EEA/EU

Part II UCIs

Also subject to CSSF prior approval and benefiting from management flexibility, Part II UCIs differ from UCITS in several key aspects. Unlike UCITS, which are strictly regulated and primarily designed for retail investors with specific investment restrictions, Part II UCIs offer broader investment flexibility. Moreover, they have flexibility in the level of management: they can be managed internally or externally (by a management company or an AIFM - registered or authorized, subject to the AIFMD threshold).

Supervision

- Require prior authorization from the CSSF
- Subject to ongoing CSSF supervision

Investments

- May invest in all kinds of assets (liquid and illiquid)

Investors

- Open to all types of investors
- No minimum entry ticket required

Diversification

- Subject to concentration limits

EU Labels

- Can also be authorized as an MMF, EuVECA, EuSEF or ELTIF

Distribution

- If managed by an authorized AIFM, may be marketed to professional investors in EEA/EU
- Marketing to retail investors outside Luxembourg is subject to the host state's national regime (unless authorized as an ELTIF, then it can be marketed to retail in EEA/EU)

SIFs

SIFs are flexible investment funds designed for well-informed and institutional investors. They require CSSF authorization and offer broad freedom in investment strategies, subject to risk-spreading requirements rather than strict diversification rules. SIFs may benefit from an EU passport for distribution to professional investors across Member States. They are ideal for managers targeting sophisticated investors seeking tailored solutions and alternative asset classes.

Supervision



- Require prior authorization from the CSSF
- Subject to ongoing CSSF supervision

Investments



- May invest in all kinds of assets (liquid and illiquid)

Investors



- Open to well-informed investors, i.e., institutional investors, professional investors within the meaning of Annex II to MiFID II and any other investor who has confirmed in writing that s/he adheres to the status of well-informed investor and has invested a minimum of EUR 100,000 or has been assessed by authorized institutions which certify his/her experience and knowledge

Diversification



- Subject to concentration limits (CSSF Circular 07/309 and 25/901)

EU Labels



- Can also be authorized as an EuVECA, EuSEF or ELTIF

Distribution



- If managed by an authorized AIFM, may be marketed to professional investors in EEA/EU
- Marketing to retail investors outside Luxembourg is subject to the host state's national regime (unless authorized as an ELTIF, then it can be marketed to retail in EEA/EU)



SICARs

SICARs are regulated investment vehicles tailored for private equity and venture capital. They require CSSF approval and offer flexibility in structuring, with no risk-spreading requirements. SICARs are tax-efficient, as income from qualifying investments is exempt from corporate income tax, making them attractive for high-risk capital investments.

Supervision



- Requires prior authorization from the CSSF
- Subject to ongoing CSSF supervision

Investments



- May invest in risk capital only

Investors



- Open to professional investors, institutional investors and well-informed investors (an investor who has confirmed in writing that he adheres to the status of well-informed investor and has invested a minimum of EUR 100,000 or has been assessed by authorized institutions which certify his/her experience and knowledge)

Diversification



- No requirements

EU Labels



- Can also be authorized as a EuVECA, EuSEF

Distribution



- If managed by an authorized AIFM, may be marketed to professional investors in EEA/EU
- Marketing to retail investors outside Luxembourg is subject to the host state's national regime

RAIFs

RAIFs combine speed-to-market with an initial setup in about four to six weeks (generally becoming operational with all service providers in place in three to four months), since they do not require prior authorization from the CSSF. They also benefit from AIFMD compliance due to the mandatory appointment of an authorized AIFM, which allows them to be marketed in every Member State to professional investors. It is an ideal product for managers under time pressure to deploy capital. RAIFs can also be structured as umbrella funds with multiple compartments.

Supervision



- No prior authorization nor ongoing supervision by the CSSF
- Indirectly subject to CSSF supervision via the authorized AIFM

Investments



- May invest in all kinds of assets (liquid and illiquid)

Investors



- Open to well-informed investors, i.e., institutional investors, professional investors within the meaning of Annex II to MiFID II and any other investor who has confirmed in writing that s/he adheres to the status of well-informed investor and has invested a minimum of EUR 100,000 or has been assessed by authorized institutions which certify his/her experience and knowledge

Diversification



- Diversification requirements for SIF-type RAIF
- No diversification requirements for the SICAR-type RAIF
- Additional requirements apply if the RAIF is under the ELTIF label

EU Labels



- Can also be authorized as an MMF, EuVECA, EuSEF or ELTIF

Distribution



- May be marketed to professional investors in EEA/EU
- Marketing to retail investors outside Luxembourg is subject to the host state's national regime (unless authorized as an ELTIF, then it can be marketed to retail in EEA/EU)

Unregulated funds

This type of vehicle, often set up as an SCSp, does not require prior authorization from the CSSF, and benefits from higher flexibility. Unregulated funds set up as SCSp mirror the US Delaware LP, offering contractual freedom, no minimum capital, and tax transparency. It is unregulated at the fund level but may be in scope of AIFMD via the appointed AIFM which may fall under the purview of the Luxembourg regulator.

Supervision



- No prior authorization nor ongoing supervision by the CSSF
- May be indirectly supervised by the CSSF via the appointment of an authorized AIFM

Investments



- May invest in all kinds of assets (liquid and illiquid)

Investors



- Open to all types of investors
- No minimum entry ticket required

Diversification



- No requirements, unless authorized as an ELTIF

EU Labels



- Can also be authorized as an MMF, EuVECA, EuSEF or ELTIF

Distribution



- If managed by an authorized AIFM, may be marketed to professional investors in EEA/EU
- Marketing to retail investors outside Luxembourg is subject to the host state's national regime (unless authorized as an ELTIF, then it can be marketed to retail in EEA/EU)

ELTIFs

ELTIFs are long-term investment funds designed to channel capital into European projects such as infrastructure, real estate, and SMEs. They require CSSF authorization and follow strict rules on eligible assets, diversification, and leverage. ELTIFs benefit from an EU passport, allowing distribution across Member States, including to retail investors under specific conditions. They are ideal for managers targeting long-term capital growth and supporting the real economy.

Supervision



- Require prior authorization from the CSSF
- Subject to CSSF supervision

Investments



- Specific list of eligible investments detailed under ELTIF Regulation

Investors



- Open to all types of investors
- No minimum entry ticket required

Diversification



- Subject to detailed diversification and concentration limits

EU Labels



- ELTIF is an EU label per se

Distribution



- Benefit from an EU passport, which allows them to be marketed to all kinds of investors in EEA/EU

A competitive tax environment

Luxembourg offers a tailor-made tax environment for funds, making it one of the most attractive jurisdictions in Europe:

A) Tax-neutral fund structures

Luxembourg provides a wide range of regulated and unregulated vehicles (e.g., Part II UCIs, SIFs, RAIFs and unregulated AIFs) that can be structured to achieve tax neutrality at the fund level. Most of these vehicles are exempt from corporate income tax, municipal business tax and net wealth tax, ensuring that returns are not eroded by local taxation. Moreover, subscription tax exemptions and reductions may also apply, such as a subscription tax exemption for ELTIFs or sustainability-related tax reductions. This allows managers to deliver optimal after-tax returns to investors.

B) Access to double tax treaties

While some entities may be tax-transparent (e.g., AIFs set up as SCSp) and generally do not benefit from treaties directly (with certain exceptions), funds may be structured as tax-opaque entities that can access numerous double tax treaties concluded by Luxembourg. Luxembourg holding companies of a fund are generally able to access Luxembourg's tax treaties. This helps lowering withholding taxes on income streams, reducing overall tax burden.

C) No withholding tax on interest payments

Luxembourg generally does not levy withholding tax on interest payments made by Luxembourg entities. This is particularly advantageous for funds originating loans, for instance, as it simplifies cross-border lending and enhances net returns.

D) Modernized carried interest regime

The new carried interest regime (effective since 1 January 2026) allows Luxembourg-resident individuals involved in the management of AIFs to benefit from a reduced personal income tax rate (25% of the recipient's global income tax rate with a maximum of 11.45% based on the 2026 income tax rates) on contractual carried interest and exemptions for carry shares linked to fund participation, subject to certain conditions. This makes Luxembourg attractive for fund managers and key personnel.

E) Streamlining of withholding tax and refund procedures

The Faster and Safer Relief of Excess Withholding Taxes (FASTER) Directive is designed to significantly streamline and accelerate withholding tax relief and refund procedures across the EU. By introducing standardized digital tax residence certificates, common reporting obligations, and harmonized relief-at-source or quick refund mechanisms, FASTER aims to reduce administrative burden, processing times, and risks of double taxation for cross-border investors. Once implemented, FASTER is expected to enhance legal certainty, improve cash-flow efficiency for investment funds, and reduce operational friction, making EU

investment structures more attractive and competitive for global investors while maintaining robust safeguards against tax abuse.

F) ETF subscription tax exemption

ETFs are exempt from subscription tax, significantly reducing costs for managers.

G) Expatriate tax reform

Luxembourg has a modern expatriate tax regime designed to strengthen its competitiveness in attracting highly skilled professionals, particularly in the financial sector. The regime provides for 50% income tax exemption on annual gross remuneration (excluding benefits in kind), capped at EUR 400,000 per year. This exemption applies for up to eight years following the employee's arrival in Luxembourg, provided key conditions are met. These changes simplify administration, eliminate cumbersome documentation requirements, and align Luxembourg with leading jurisdictions offering competitive expatriate tax benefits.

H) Investment tax credit

Luxembourg offers a powerful incentive: an 18% investment tax credit (ITC) for qualifying green and digital transformation projects. This credit applies to both capital expenditures (capex) and operating expenses (opex) tied to the ecological and energy transition, and digital innovation.

For digital transformation, this may include investments in automation, AI, data platforms, and cybersecurity infrastructure. Investments must meet one of several objectives, such as, for example, reshaping the entire production process of a business, or transforming the way in which the business is organized.

For the ecological and energy transition, investments made and operating expenses incurred must satisfy one of several objectives, such as, for example, to significantly improve the energy efficiency in a production process by saving at least 20% of the energy used, or to decarbonize a production process to reduce greenhouse gas emissions by at least 40%.

Eligible investments and costs include, among others, software, patents, consulting fees, and employee training. The ITC can be carried forward for up to 10 years (except for software), making it a strategic tool to ease budget constraints and accelerate transformation. More details on the tax relief are available on the government website.

Read more:

Luxembourg adopts modernized
carried interest regime



Streamlining withholding tax relief: Impacts on
asset servicing and the revolutionary role of
FASTER in cross-border investment |
EY Luxembourg



The new investment tax credit in Luxembourg:
a boon for the financial sector? | EY Luxembourg



How EY Law Luxembourg can help

The Investment Funds practice at EY Law Luxembourg

Launching and managing a fund in Luxembourg requires expert guidance throughout its entire lifecycle.

The investment funds team at EY Law Luxembourg offers a full suite of services designed to support fund managers and sponsors from the structuring and establishment process (helping identify the optimal structure tailored to specific investor needs and strategic objectives) to day-to-day management, restructuring, and liquidation.

EY Law Luxembourg expertise spans both regulated (UCITS, Part II UCIs, SIFs, SICARs) and unregulated (RAIFs/AIFs) vehicles, as well as master-feeder and parallel structures, incentivization/carry vehicles, across all asset classes (private equity, venture capital, real estate, debt, infrastructure) and investment strategies (liquid and illiquid).

Our services include:

- **Fund structuring and establishment:** We assist in selecting the optimal legal structure, drafting documentation, and navigating regulatory requirements to establish your fund seamlessly
- **Negotiation:** Skilled negotiation of agreements with service providers, counterparties, and investors to secure favorable terms

- **Legal project management:** Coordinating all legal aspects of your fund launch, we act as your central point of contact to ensure timely and cost-effective execution
- **LP/Investor Advice:** Negotiation of side letters and fund documentation, as well as legal due diligence advice
- **Future-ready fund stewardship:** We safeguard long-term compliance and keep your fund structure future-proof by anticipating regulatory changes, ensuring continuous compliance and integrating strategic adjustments as your strategy and the regulatory landscape evolve
- **Ongoing Advice:** Continuous counsel on regulatory developments, governance, and risk management to keep your fund ahead of the curve

From initial structuring to ongoing management and eventual wind-down, EY Law Luxembourg provides end-to-end legal support. Our commitment is to be your trusted advisor at every stage, ensuring your fund operates efficiently and in full compliance with the Luxembourg and European regulatory frameworks.



The Corporate and M&A practice at EY Law Luxembourg

Corporate

- Company incorporation and branch registration services (e.g., by-laws, shareholders' agreement, appointment of officers)
- Corporate compliance, incl. corporate secretarial services (e.g., board and shareholder meetings, approval of the annual financial statements, shareholder registers, structure charts, UBO filing)
- Corporate maintenance (e.g., increase/decrease of share capital, recapitalizations, share transfers, management and auditors, structuring new investments, management equity plans)
- Corporate reorganization (e.g., mergers, spinoffs, transfer of business)
- Entity dissolution/deregistration (e.g., voluntary standard or simplified liquidations or dissolutions - unregulated and regulated)
- Issuing capacity and enforcement legal opinions

Commercial

- Drafting, negotiation and implementation of all types of commercial agreements/transactions incl. distribution, license and services agreements, management agreements
- Business license application
- Implementation of cash pooling structures
- Drafting and amending various financing structures (e.g., various loans, pledges)
- Issuing capacity and enforcement legal opinions
- Any and all commercial and/or regulatory health checks to determine whether the entities at stake are in good standing

Mergers and acquisitions

- Corporate health checks, due diligence and remedial actions
- Buy and sell side legal advisory, legal due diligence & structuring
- Drafting and negotiations of buy-side/sell-side share sale-purchase agreements
- Post-acquisition integration
- Local or cross-border mergers
- Transfers of business
- Joint ventures

Legal project management

- Lead counsel: coordinating multijurisdictional projects and the related legal work of multiple EY Law offices
- Single point of contact for all legal matters with respect to the structuring and implementation of multijurisdictional projects: following the project from its feasibility phase to its implementation and ensuring completion of any post-closing formalities, in order to ascertain the legal validity and enforceability of any and all transactions in each jurisdiction
- Key player: determining the various domestic and foreign legal constraints which may affect the choice of the structure and its implementation
- Advice on governance best practice with respect to: board and committee powers, effective governance structure and framework, support with the board and shareholder meeting processes, including attending and preparing the meetings

The Employment law practice at EY Law Luxembourg

Employment

- Day-to-day employment law advice (e.g., employment contracts, including Global Employment Contracts, internal HR policies including home-working policy, leaves and sickness, working hours, medical check, dismissals and settlement agreements, staff delegation)
- Employment law advice in the context of M&A and business transformations
- Compensation & benefits
- Employment law health checks and due diligences
- International mobility (secondment and European posted workers, expatriation)
- HR data privacy

Data protection

- Due diligence and risk (gap) assessments
- Designing, drafting, reviewing and updating privacy policies and procedures
- Data processing agreements
- Cross-border data transfer
- Data protection training for key personnel in order to raise awareness and to underline the risks
- General advice on compliance with data protection laws and regulations



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EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets. Enabled by data, AI and advanced technology,

EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, law, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories. All in to shape the future with confidence

All in to shape the future with confidence.

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